State of Delaware
Office of Auditor of Accounts

Style Guide

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About This Guide

This guide is to be used when preparing public reports, press releases, and external correspondence. The goal of this manual is to develop editorial consistency in all public and external documents. In the event a topic is not addressed in the Style Guide, please refer to *The Gregg Reference Manual*. [1]

In addition to complying with standards for reporting our work, the reader's needs are very important. Our goal is to communicate content clearly, concisely, and efficiently. Further, the report writer should consider a fair and balanced approach to communicating the results of engagements.

Readability and Language Issues

Readability refers to how efficiently a reader's eyes follow the flow of the text. Language refers to ensuring the appropriate language is selected given the circumstances and the need for action. Whenever possible, the writer should avoid inflammatory language.

The Physiology of Reading

Layout that facilitates natural eye movements improves reader comprehension. According to Colin Wheildon, author of *Type & Layout: How Typography and Design Can Get Your Message Across-Or Get in the Way,* American children are taught to begin reading at the top left corner and work their way across the page from left-to-right until they reach the bottom right corner. Wheildon's research showed that 67 out of 100 test subjects reported good comprehension on layouts that supported natural eye movement, while only 32 readers reported good comprehension on those that disregarded eye movement.

White Space

White space serves an important function. It provides rest for the eye and draws attention to key points on the page. For instance, graphics, headlines, and photographs, stand out when surrounded by white space. In flyers and advertisements, wide margins focus attention on the text and graphics. In newsletters, ample margins lighten the page by decreasing the graying effect of the text.

Sentence Length

Sentences should average around 15 to 20 words and should almost never run longer than 40 words.

Photographs

Photos help tell the story, while adding gray tones or color to the page. If the writing is about the lack of completion for a construction project, the reader will appreciate a picture.

[1] Portions of this guide include references from William A. Sabin, *The Gregg Reference Manual*, 11th ed., McGraw-Hill, New York, 2011.

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Section 1. Capitalization

1.1. First Words

Capitalize the first word of:

a. A quoted sentence.

Example: Mrs. Eckstein herself said, "We surely have not heard the complete story."

b. An independent question within a sentence.

Example: The question is, Whose version of the argument shall we believe?
But: Have you approved the divisional sales forecasts? the expense projections? the requests for staff expansion?

1.2. Proper Nouns

Capitalize every *proper noun,* that is, the official name of a particular person, place or thing. Also capitalize the pronoun *I.*

William H. Gates III	Wednesday, February 8
Baton Rouge, Louisiana	the Great Depression
Sun Microsystems	the Civil Rights Act of 1964
the Red Cross	the Japanese
the Internet (**or** the Net)	Jupiter and Uranus
the University of Chicago	French Literature 212
the Statue of Liberty	a Xerox copy
the Center for Science in the Public Interest	*Gone With the Wind*
	the Smithsonian Institution
a Pulitzer Prize	United Farm Workers of America
Microsoft Word	Flight 403
Google and Yahoo!	the House of Representatives

Note: Prepositions (like *of, for* and *in*) are not capitalized unless they have four or more letters (like *with* and *from).* The articles *a* and *an* are not capitalized; the article *the* is capitalized only under special circumstances. Conjunctions (like *and* and *or*) are not capitalized. However, follow the capitalization style used by the owner of the name.

Book-of-the-Month Club	3-IN-ONE oil
Books In Print	Bit-O-Honey
Books on Tape	SpaghettiOs
Chock full o'Nuts	Dollar Rent A Car
EASY-OFF oven cleaner	Etch A Sketch
Snap-on tools	Hide-A-Bed
Plug-ins	ONE A DAY vitamins

Capitalize adjectives derived from proper nouns.

America (n.) American (adj.)	Machiavelli (n.) Machiavellian (adj.)
Glasgow (n.) Glaswegian (adj.)	Hemingway (n.) Hemingwayesque (adj.)

Exceptions: Congress, congressional; the Senate, senatorial; the Constitution (U.S.) constitutional.

Capitalize imaginative names and nicknames that designate particular persons, places or things.

the Founding Fathers	a Big Mac
the First Lady	McMansion
the White House	the Establishment
the Oval Office	the Lower 48
the Stars and Stripes	El Niño and La Niña
Air Force One	the Western Wall
the Black Caucus	Gen X (the generation born in the 1960s and 1970s)
the Gopher State (Minnesota)	Gen Y (the generation born in the 1980s and 1990s)
But: red states and blue states	the Millennial Generation **Or:** the Millennials
every state in the Union	(alternative terms referring to those born in the 1980s
Mother Nature	and 1990s)
the Queen Bee	Amber Alert
Smokey Bear	Ground Zero (the site of the World Trade Center)
Whoopi Goldberg	the Big Enchilada
Mr. Nice Guy	the Big Kahuna
a Good Samaritan	Fannie Mae
the Middle Ages	Big Brother (intrusive big government)
But: the space age	**But:** my big brother

1.3. Common Nouns

A *common noun* names a class of things (for example, *books*), or it may refer indefinitely to one or more things within that class (a *book, several books*). Nouns used in this way are considered general terms of classification and are often modified by indefinite words such as *a, any, every,* or *some.* Do not capitalize nouns used as general terms of classification.

a company	every board of directors
any corporation	some senators

Note: When circumstances warrant, capitalization may be used to give special emphasis to a common noun, but this approach should not be overused.

Ordinary Usage: Many of these politicians tend to view the press as the *enemy*.
For Special Emphasis: Many of these politicians tend to view the press as *The Enemy*.

Ordinary Usage: How will *corporate* America react to these new tax proposals?
For Special Emphasis: How will *Corporate America* react to these new tax proposals?

Ordinary Usage: If you move to Maine, people who were born there are likely to refer to you as *someone from away*.
For Special Emphasis: If you move to Maine, people who were born there are likely to refer to you as *Someone From Away*.

1.4. Names of Government Bodies

Capitalize the names of countries and international organizations as well as national, state, county, and city bodies and their subdivisions.

the People's Republic of China
the United Nations
the Kennedy Administration
the Cabinet
the House of Representatives
But: the federal government
the Electoral College
the Department of Veteran Affairs
(formerly Veterans Administration)

Washington State
New Mexico Environment Department
Ohio General Assembly
Wisconsin Court of Appeal
Middlesex County
St. Charles Parish
Salt Lake City
the New York State Board of Regents
the Cook County Commission on Human Rights
the Boston City Council

Capitalize short forms of names of national and international bodies and their major divisions.

- the House (referring to the House of Representatives)
- the Department (referring to the Department of Justice, the State Department, etc.)
- the Bureau (referring to the Bureau of the Budget, the Federal Bureau of Investigation, etc.)
- the Commission (referring to the Federal Trade Commission, the Federal Communications Commission, the Security and Exchange Commission, etc.)
- the Administration (referring to the General Service Administration, the Social Security Administration, the Small Business Administration, etc.)
- the Court (referring to the United States Supreme Court, the International Court of Justice, etc.)
- the Fed **Or:** the Board (referring to the Federal Reserve Board)
- **But:** the feds (referring to federal regulators)

Do not capitalize short forms of names of state or local government groups except when special circumstances warrant emphasis or distinction.

Common terms such as *police department, board of education,* and *county court* need not be capitalized (even when referring to a specific body), since they are terms of general classification. However, such terms should be capitalized when the writer intends to refer to the organization in all of its official dignity.

- We are awaiting the release of next year's budget from *City Hall*. (*City Hall* is capitalized here because the term refers to the seat of municipal power in its full authority.)

- You can't fight *City Hall*. (Here again, the term is intended to invoke the full authority of a particular city government.)
- **But:** The public school teachers will be staging a rally in the front of *city hall*. (In this case, a particular building is being referred to in general terms.)
- The *Police Department* has announced the promotion of Robert Boyarsky to the rank of sergeant. (The short form is capitalized here because it is intended to have the full force of the complete name, the *Cranfield Police Department*.)
- **But:** Many *police departments* sponsor a youth athletic program that we could well copy. (No capitalization is used here because the writer is referring to the departments in general terms and not by their official names.)

Note: Do not capitalize the short form if it is not actually derived from the complete name. For example, do not capitalize the short form *police department* if the full name is *Department of Public Safety*.

Capitalize *federal* only when it is part of the official name of a federal agency, a federal act, or some other proper noun.

the *Federal* Reserve Board the *Federal* Insurance Contributions Act
But:. . .subject to *federal*, state, and local laws

Note: It is customary to capitalize *federal* when making reference to a specific style of American architecture.

The terms *federal government* and *government* (referring specifically to the United States government) are now commonly written in lowercase because they are considered terms of general classification. In government documents, however, and in other types of communication where these terms are intended to have the force of an official name, they are capitalized.

The *federal government* is still wrestling with the problem of corporate welfare-that is, *federal* subsidies to large corporations.
But: If you can't fight City Hall, what makes you think it's any easier to fight the *Federal Government*? (Here the writer wants to emphasize the full power of the national government as an adversary.)

1.5. Points of the Compass

When words like *northern, southern, eastern*, and *western* precede a place name, they are not ordinarily capitalized because they merely indicate general location within a region. However, when these words are actually part of the place name, they must be capitalized. (Check an atlas or the geographic listings in a dictionary when in doubt.)

Preceding a Place Name	**Part of a Place Name**
northern New Jersey	Northern Ireland
western Massachusetts	Western Australia

Note: Within certain regions it is not uncommon for many people who live there to capitalize the adjective because of the special importance they attach to the regional designation. Thus, people who live in southern California may prefer to write *Southern California*.

1.6. Headings and Titles

Wheildon gives statistical analysis that supports readers' preference for lowercase headings over those which use uppercase for every letter. Since readers recognize letters by their tops, uppercase headings are more difficult to read.

Use lowercase headings but capitalize the first letter of each word.

a. In titles of literary and artistic works and in displayed headings, capitalize all words with *four* or *more* letters. Also capitalize words with fewer than four letters except:

   Articles: *a, an, the*
   Short Conjunctions: *and, as, but, if, or, nor*
   Short Prepositions: *at, by, for, in, of, off, on, out, to, up*

b. Be sure to capitalize short verb forms like *is* and *be*. However, do not capitalize *to* when it is part of an infinitive.

   How to Succeed in Business Without Really Trying
   "Redevelopment Proposal Is Not Expected to Be Approved"

c. In magazine titles, capitalize the word *magazine* only if it is actually part of the magazine name.

Harper's Magazine	**But:** *Time* magazine
Golf Magazine	*Smithsonian* magazine

d. When citing titles in text, headings, source notes, or bibliographies, it is important to maintain a consistent style of capitalization. You may find it necessary to disregard the capitalization style used on the title page of a particular book or in the heading of a particular article or in the listings in a particular catalog. For reasons of typographic design or graphic appeal, titles may appear in such places in a variety of styles—in all-caps, lowercase, small caps, or some combination of these styles. In some cases, only the first word of the title and subtitle is capitalized. In other cases, the first letter of *every* word is capitalized. In some books a different style of capitalization is used on the book jacket, the title page, and the copyright page. In light of all these variations in capitalization, impose a consistent style. However, do not alter the all-cap style used for acronyms (for example, *AIDS*) and organizational names (for example, *IBM*).

Note: The capitalization rules also apply to the words in a subject line of a letter.

1.7. Acts, Laws, Bills, and Treaties

Capitalize formal titles of acts, laws, bills, treaties, and amendments, but do not capitalize common-noun elements that stand alone in place of the full name.

the Americans With Disabilities Act	the act
Public Law 480	the law
the Treaty of Versailles	the treaty

the First Amendment	the amendment
the Constitution of the United States	**But:** the Constitution

But: When Pelletier takes the stand next week, we think he is likely to take the *Fifth*. (Referring to the Fifth Amendment.)

Do not capitalize generic or informal references to existing or pending legislation except for proper nouns and adjectives.

an environmental protection bill	the Brady gun control law

Designation and citation of the Delaware Code

The Delaware Code may be cited by the abbreviation "Del. C." preceded by the number of the title and followed by the number of the section, chapter or part in the title.

Examples: Section 101 of Title 1 may be cited as 1 Del. C. §101; chapter 3 of Title 2 may be cited as 2 Del. C., c. 3; Part V of Title 3 may be cited as 3 Del. C. Part V.

When citing a section of the Code, the subchapter, chapter or part in which the section is found need not be included in the citation.[2]

When citing a law that you will be using continuously throughout a document, you may cite the law and the abbreviated name in parentheses immediately following it. Whichever method is used, be consistent throughout the report.

Example: Title 29, Del. C., c. 58 (referred to as Dual Employment Law) regulates the conduct of officers and employees of the State. The Dual Employment Law was enacted in July 1986.

1.8. Programs, Movements, and Concepts

Do not capitalize the names of programs, movements, or concepts when they are used as general terms.

social security numbers	The civil rights movement
But: the Social Security Administration	**But:** the Civil Rights Act
medicare payments	the big bang theory
But: the Medicare Act	existentialism and rationalism

Note: Some writers capitalize *social security, medicare, and medicaid* under all circumstances.

Capitalize proper nouns and adjectives that are part of such terms.

the Socratic method	Newtonian physics
Keynesian economics	Marxist-Leninist theories

[2] 1 Del. C. §101

Capitalize imaginative names given to programs and movements.

the New Deal	the New Frontier
the Great Society	the War on Poverty

Capitalize terms like democrat, socialist, and communist when they signify formal membership in a political party but not when they merely signify belief in a certain philosophy.

a lifelong Democrat (refers to a person who consistently votes for candidates of the Democratic Party)	a lifelong democrat (refers to a person who believes in the principles of democracy)
the right wing	leftists

Note: Ordinarily, do not capitalize a reference to *independent voters*. However, in a context where polls or election results make reference to Republican voters and Democratic voters, it would be appropriate to refer to *Independent voters.* Moreover, in a context where politicians or officeholders are referred to in terms of their party affiliation, an unaffiliated politician or officeholder may be referred to as an *Independent* (for example, *a bill cosponsored by Republican Senator John McCain from Arizona and Independent Senator James Jeffords from Vermont).*

1.9. Nouns With Numbers or Letters

Capitalize a noun followed by a number or a letter that indicates sequence.

Exceptions: Do not capitalize the nouns *line, note, page, sentence, paragraph, size, step,* and *verse*.

Account 66160	Diagram 4	Model B671-4
Act I	Exercise 8	Part Three
Appendix A	Exhibit A	Phase III
Article 2	Extension 2174	Policy 394857
Book III	Figure 9	Proposition 215
Building 4	Form 1040	Room 501
Bulletin T-119	(**But:** a 1040 form)	Route 46
Chapter V	Grade 6	Rule 3
Chart 3	Illustration 19	Section 1
Check 181	Interstate 5 **Or**: I-5	Table 7
Class 4	Invoice 270487	Unit 2
Column 1	Item 9859D	Volume II
Day One	Lesson 20	

Note: It is often unnecessary to use *No*. before the number.

Purchase Order 4713 (**Rather Than:** Purchase Order *No*. 4713)
But: Social Security No. XXX-XX-XXXX (**Not:** Social Security XXX-XX-XXXX)

1.10. Hyphenated Words

Within a sentence, capitalize only those elements of a hyphenated word that are proper nouns or proper adjectives. *At the beginning of a sentence*, capitalize the first element in the hyphenated word but not other elements unless they are proper nouns or proper adjectives. *In a heading or title*, capitalize all the elements except articles, short prepositions, and short conjunctions.

Within Sentences	**Beginning Sentences**	**In Headings and Titles**
e-mail	E-mail	E-Mail
up-to-date	Up-to-date	Up-to-Date
Spanish-American	Spanish-American	Spanish-American
English-speaking	English-speaking	English-Speaking
mid-September	Mid-September	Mid-September
ex-President Clinton	Ex-President Clinton	Ex-President Clinton
Senator-elect Murray	Senator-elect Murray	Senator-Elect Murray
self-confidence	Self-confidence	Self-Confidence
de-emphasize	De-emphasize	De-Emphasize
follow-up	Follow-up	Follow-Up
Ninety-ninth Congress	Ninety-ninth Congress	Ninety-Ninth Congress
post-World War II	Post-World War II	Post-World War II
one-sixth	One-sixth	One-Sixth
twenty-first	Twenty-first	Twenty-First

In the hyphenated names of organizations and products, the word or letter following a hyphen may or may not be capitalized. Follow the organization's style in each case.

Snap-on tools	Post-it Notes	Play-Doh
EASY-OFF oven cleaner	Book-of-the-Month Club	La-Z-Boy

When a name like *eBay* or *iPod* occurs within a sentence or anywhere in a heading or a title, retain the lowercase letter that begins the name. If it is absolutely essential that such a name appear at the beginning of a sentence, capitalize the first letter (*EBay, IPod*). Whenever possible, avoid using this type of name to begin a sentence in order to preserve the lowercase letter at the beginning of the name.

1.11. Computer Terminology

The capitalized term *Internet* refers to the established global system of linked computer networks. The lowercased term *internet* is used to refer to a collection of local area networks that are linked with one another but not necessarily connected with the Internet. The terms *intranet* refers to a private network established by an organization for its own internal purposes; the term is lowercased in normal usage, but an organization may choose to label its private network the *Intranet* for special emphasis within its own internal communications.

Capitalize the names of the Internet search engines *(Google, Yahoo!),* Internet service providers *(UUNet)* and commercial online services *(America Online)*, Web sites *(HotWired)*, online communities *(Usenet)*, and online database *(LexisNexis, Dialog)*. Some of these names (such as UUNet and HotWired) follow a special capitalization style known as *intercaps*.

Capitalize the names of software programs.

Adobe Acrobat	Norton Internet Security
Turbo Tax	AppleScript

Capitalize the names of computer games.

Super Mario 64	Myst V: End of Ages
Brain Age	Star Wars Battlefront II

Section 2. Spacing With Punctuation Marks

The following guidelines provide a handy summary of the number of spaces to be left before and after marks of punctuation.

2.1. Period (.)

- No space before.
- Two spaces *after* the end of the sentence.
- Two spaces *after* a period when it follows a number or letter that indicated an enumeration.
- One space *after* an abbreviation within a sentence.
- No space *after* a decimal point.
- No space *after* when another mark of punctuation follows the period (for example, a closing quotation mark; a closing parenthesis; a closing dash, a comma, a semi-colon, or a colon following an "abbreviation" period).

2.2. Question Mark (?) or Exclamation Point (!)

- No space *before*.
- Two spaces *after* the end of a sentence.
- One space *after* a question mark within a sentence.
- No space *after* when another mark of punctuation follows (for example, a closing quotation mark, a closing parenthesis, or a closing dash).

2.3. Comma (,)

- No space *before*.
- One space *after* unless a closing quotation mark follows the comma.
- No space *after* a comma within a number.

2.4. Semicolon (;)

- No space *before*; one space *after*.

2.5. Colon (:)

- No space *before*.
- No space *before* or *after* in expressions of time *(8:20 p.m.)*, in proportions *(2:1)*, or in reference initials *(ENJ:GPL)*.
- One or two spaces *after* within a sentence.
- One or two spaces *after* reference notations, attention and subject lines, enclosure and copy notations, and postscripts.
- Two or more spaces *after* displayed guide words in memos *(TO:, FROM:, DATE:)* and in other business documents *(SHIP TO:, BILL TO:)*.

2.6. Em Dash (—) or En Dash (–)

- These are used in lieu of punctuation.
- No space *before* or *after* an em or en dash.
- No space *before*, between, or *after* hyphens used to represent an em or en dash.
- One or two spaces, *after* an em or en dash at the end of a statement that breaks off abruptly.

2.7. Hyphen (-)

- No space *before*; no space *after* except with a suspending hyphen or a line-ending hyphen.

2.8. Opening Parenthesis (( ) or Bracket ([) or Angle Bracket (<)

- One space *before* when parenthetical material is within a sentence.
- One or two spaces *before* when parenthetical material follows a sentence. In this case the parenthetical material starts with a capital letter and closes with its own sentence punctuation.
- No space *after*.

Note: In special cases, spaces may be omitted before an opening parenthesis.

2.9. Closing Parenthesis ( )) or Bracket (]) or Angle Bracket (>)

- No space *before*.
- One space *after* when parenthetical material is within a sentence.
- One or two space *after* when parenthetical material is itself a complete sentence and another sentence follows.
- No space *after* if another mark of punctuation immediately follows.

2.10. Opening Quotation Mark (“)

- One or two spaces *before* when quoted material starts a new sentence or follows a colon.
- No space *before* when a dash or an opening parenthesis precedes.
- One space *before* in all other cases.
- No space *after*.

2.11. Closing Quotation Mark (”)

- No space *before*.
- One or two spaces *after* when quoted material ends the sentence.
- No space *after* when another mark of punctuation immediately follows (for example, a semicolon or colon).
- One space *after* in all other cases.

2.12. Opening Single Quotation Mark (‘)

- One space *before* when a double quotation mark immediately precedes.
- One or two spaces *before* when the material within single quotation marks follows a colon *and* is not immediately preceded by a double quotation mark.
- One or two spaces *before* when the material within single quotation marks begins a new sentence and is not immediately preceded by a double quotation mark.
- No space *after*.

2.13. Closing Single Quotation Mark (’)

- No space *before*.
- One space *after* when a double quotation mark immediately follows.
- No space *after* when some other mark of punctuation immediately follows.
- One or two spaces *after* when the material within the single quotation marks ends a sentence and another sentence follows within the quotation.
- One space *after* in all other cases.

2.14. Apostrophe (’)

- No space *before*, either within a word or at the end of a word.
- One space *after* only if it is at the end of a word within a sentence.
- No space *after* when another mark of punctuation immediately follows (for example, a comma or a period).

2.15. Ellipsis Marks (. . .) (See also 6.2.)

The Gregg Reference Manual suggests the following:

- One space *before* and *after* each of the three periods within a sentence.
- No space *before* when an *opening* quotation mark precedes ellipsis marks.
- No space *after* when a *closing* quotation mark follows ellipsis mark.

However, modern word processing software does not include spaces before and after each period. The Office of Auditor of Accounts accepts either style.

2.16. Asterisk (*)

- No space *before* an asterisk following a word or punctuation mark within a sentence or at the end of a sentence.
- One or two spaces *after* an asterisk at the end of a sentence.
- One space *after* an asterisk following a word or punctuation mark within a sentence.
- No space *after* an asterisk in a footnote.

2.17. Slash (/)

- No space *before* or *after* a slash.

Section 3. Italics and Underlining

3.1. For Special Emphasis

A word referred to as a word is usually italicized or underlined. (Some writers prefer to enclose the word in quotation marks instead.) A word referred to as a word is often introduced by the expression *the term or the word*.

- The term *muffin-choker* refers to a bizarre item in the morning newspaper that you read as you eat your breakfast.
- A number of years ago a newspaper editor expressed his feeling about a certain word as follows: "If I see *upcoming* in the paper again, I will be downcoming and the person responsible will be outgoing."
- If you used fewer compound sentences, you wouldn't have so many *and*s [**Or:** ands] in your writing. (Only the root word is italicized or underlined, not the *s* that forms the plural.)
  But: She refused to sign the contract because she said it had too many ifs, ands, or buts. (Neither italics nor underlining is required for the phrase *ifs*, *ands*, *or buts* because the writer is not referring literally to these words as words. The phrase means "too many conditions and qualifications.")

3.2. Guidelines for Italics and Underlining

Since italic type (the counterpart of underlining or underscoring) is provided in word processing and desktop publishing software, it is the preferred means of giving special emphasis to words and phrases and to the titles of literary and artistic works.

Italicize or underline as a unit whatever should be grasped as a unit–individual words, titles, phrases, or even whole sentences. For reasons of appearance or ease of execution, the guidelines for italicizing differ slightly from those of underlining.

a. When you want to give special emphasis to a unit consisting of two or more words, be sure to italicize or underline the entire unit, including the space between words.

   I would not use the phrase *in a nutshell* in the sentence where you sum up your feelings about the place where you work.
   Or: I would not use the phrase in a nutshell in the sentence . . .

b. It has been traditional to italicize any punctuation that follows an italicized word. A new guideline directs writers to use the same style for the punctuation as for the main text.

   Old Style: . . . as reported in *BusinessWeek:* to begin with . . .
   New Style: . . . as reported in *BusinessWeek*: to begin with . . .

   Old Style: . . . according to *Time;* on the other hand . . .
   New Style: . . . according to *Time*; on the other hand . . .

   Old Style: . . . joined by a coordinating conjunction *(and, but, or,* or *nor).*
   New Style: . . . joined by a coordinating conjunction (*and, but, or,* or *nor*).

There is one exception to the new guideline on italics. The punctuation that follows an italicized element should also be set in italics if that punctuation is an integral part of that element.

Have you seen the write-up in *Newsweek*?
But: Tryouts for *Who's Afraid of Virginia Woolf?* will start next Monday.
We were crazy about the new production of *Much Ado About Nothing*!
But: The producer has decided to cancel the revival of *Oklahoma!*
Here's what I like about the new translation of *The Odyssey*: it has . . .
But: Have you read *The Measure of a Man: A Spiritual Autobiography*?

Note: The punctuation following a boldface item should be in boldface. Thus, the colon that follows "**Note**" at the start of this paragraph is also set in boldface. By the same token, the punctuation that follows a boldface run-in head should also be set in boldface.

c. When using *underlining* to give special emphasis to words or phrases in a series, underline only the terms themselves and not any punctuation that intervenes or follows.

Ipso facto, sine qua non, and pro forma: these are the kinds of expressions . . .
Have you ever read Moby-Dick or War and Peace?
But: This week the Summertime Playhouse is presenting Oklahoma!, next week Where's Charley?, and the following week My Fair Lady. (The exclamation point and the question mark are underlined in this sentence because they are integral part of the material to be emphasized; however, the commas and the sentence-ending period are not.)

Note: Although run-in headings are now commonly typed in boldface, they may be underlined as an alternative. If underlining is used, do not underline the punctuation that follows the heading.

Insuring Your Car. Automobile insurance is actually a package of six different types of coverage . . .
How Much Will It Cost? How much automobile insurance will cost you depends on your driving record, your age, and how much shopping . . .

d. Do not italicize or underline a possessive or plural ending that is added on to a word being emphasized.

the *Times-Picayune*'s editorial	too many *whereas*es
Or: the Times-Picayune's editorial	**Or:** too many whereases

e. Brackets are not italicized, even when they enclose italicized words; for example, [*sic*].

Section 4. Parallel Structure

Parallel structure is the repetition of some grammatical or structural element within the sentence, paragraph, or longer unit of writing. Parallel structure gives ideas of equal weight, equal form. You should maintain parallel grammatical structure in your sentences.

Incorrect: The monthly report was ***succinct, clear***, and ***did not contain any errors***. (lacks parallel structure)
Correct: The monthly report was ***succinct, clear,*** *and* ***accurate***. (exhibits parallel structure)

The second example exhibits parallel structure because "succinct," "clear," and "accurate" are all adjectives describing "monthly report." In the nonparallel example, the sentence mixes the elements describing "monthly report" (the two adjectives "succinct" and "clear") with the verb phrase "did not contain any errors."

Incorrect: Facility staff were ***overwhelmed, untrained,*** and ***lacked motivation***. (lacks parallel structure)
Correct: Facility staff were ***overwhelmed, untrained,*** and ***unmotivated***. (exhibits parallel structure)

Series or lists:

Incorrect: Our performance audit had the following objectives:
(1) ***to determine the appropriateness of charges to transportation funds*** (phrase);
(2) ***the auditor determines compliance with reporting requirements*** (sentence); and
(3) ***unreimbursed costs*** (topic). (lacks parallel structure)
Correct: Our performance audit had the following objectives:
(1) ***to determine*** the appropriateness of charges to transportation funds;
(2) ***to determine*** compliance with reporting requirements; and
(3) ***to report*** unreimbursed costs (parallel)

Incorrect: Table of contents headings:
- Loan Documentation
- Incomplete Time Reporting Practices
- Maintaining Equipment Records
- Effectiveness of Procedures for Disposal of Equipment

(lacks parallel structure)
Correct: Table of contents headings:
- Loan Documentation
- Time Reporting Practices
- Equipment Records
- Procedures for Disposal of Equipment

(exhibits parallel structure)

Section 5. Gender Neutral Language

Be alert to words, descriptions, or illustrations that make ***gender*** assumptions about the social or occupational roles of men and women. Also, be sensitive to less noticeable instances of tone and attitude.

Do not use either masculine pronouns ("he," "his," or "him") or feminine pronouns ("she" or "her") to refer to both genders or if you are not sure which gender you are writing about:

- **Example:**
  From: The Facility has a vast network to serve the patient and ***his*** family.
  To: The Facility has a vast network to serve patients and ***their*** families.
- **Example:**
  From: When a new employee is hired, ***he*** should receive orientation.
  To: When a new employee is hired, that ***person*** should receive orientation.

If you do know the gender of a person who performs or performed a particular task, you should use the corresponding pronoun ("he" or "she"), except when protecting the identity of the individual.

- **Example:** Our audit disclosed that the office manager was using ***her*** expense account in a questionable manner. (In this instance, the auditor knows that the office manager is a woman.)

Section 6. Formats, Abbreviations, and Numbers

6.1. Flush-Left/Ragged-Right Text Alignment

In *Looking Good in Print*, Roger Parker cites other experts who argue that readability is improved by flush-left/ragged-right text alignment.

> The State of Delaware grants two floating holidays to eligible employees per calendar year. Please refer to Floating Holiday Transaction Policy for FY 2011. Employees will be entitled to 7.5 hours for each floating holiday and they are to be used in whole day increments. (Flush-Left/Ragged-Right)
>
> **Not:** The State of Delaware grants two floating holidays to eligible employees per calendar year. Please refer to Floating Holiday Transaction Policy for FY 2011. Employees will be entitled to 7.5 hours for each floating holiday and they are to be used in whole day increments. (Right Justified)

6.2. Omissions in Quoted Material

If one or more words are omitted *within a quoted sentence*, use ellipsis marks to indicate the omission. (See also 2.15.)

- "During the past fifty years . . . we have been witnessing a change in buying habits, particularly with respect to food."

Note: Omit any marks of internal punctuation (a comma, a semicolon, a colon, or a dash) on either side of the ellipsis marks unless they are required for the sake of clarity.

Original Version: "The objectives of the proposed bill are admirable, I will cheerfully concede; the tactics being used to gain support for the bill are not."
Condensed Version: "The objectives of the proposed bill are admirable . . . ; the tactics being used to gain support for the bill are not." (The comma preceding the omitted phrase is not needed; however, the semicolon following the omitted phrase must be retained for clarity.)

If one or more words are omitted *at the end of a quoted sentence*, use three spaced periods followed by the necessary terminal punctuation for the sentence as a whole.

- "Can anyone explain why . . . ?" (The original question read, "Can anyone explain why this was so?")
- "During the past fifty years, starting in the mid-1950s, we have been witnessing a change in buying habits . . . . Consumers have become more concerned with what's in the package rather than with the package itself." (The first three periods represent the omitted words "particularly with respect to food"; the fourth period marks the end of the sentence. Two spaces follow before the next sentence.)

Note: If the quotation is intended to trail off, use only three spaced periods at the end of the sentence.

His reaction was, "If I had only known . . ."

6.3. Margins

All margins for reports are 1 inch (top, bottom, left, right, header, and footer) unless the report template specifies otherwise.

6.4. Fonts

The standard font for the body of documents is Times New Roman size 11, with the exception of footnotes which are size 8.

6.5. Abbreviations and Acronyms

Spell out agency names and provide the abbreviation or acronym in parentheses the first time it is used.

Example: Office of Auditor of Accounts (AOA)

All At a Glance reports will stand on their own and need not include abbreviations unless used again in the At a Glance section. The abbreviation process must start anew subsequent to the At a Glance section.

6.6. Audit Periods

The general public may not be familiar with standard terminology for operations in the State of Delaware. Further, there are many different fiscal years used across the United States. To ensure clear communication, all public reports and press releases must clearly define the report period or period of reference.

Examples: [3]
This engagement covered Year Ended June 30, 2010.
This engagement covered Year Ended September 30, 2010.
The USDA report on commodities was for Year Ended September 30, 2010.

There are instances where abbreviations or acronyms are appropriate. In the example above, the fully defined year covered under the engagement would be followed by (FY 2010). Always use all four digits of the year (FY 2005) rather than (FY 05).

Example: Comparative data presented in a table from one fiscal year to another as FY 2010 versus FY 2009.

[3] Consistent with GASB Codification and AICPA Audit Guide.

In addition, if the term fiscal year is used frequently throughout the report the abbreviated reference may be used.

Example: This engagement covered fiscal operations for Year Ended June 30, 2010 (FY 2010).

If the term is used in a generic sense, not immediately preceding a year, present both words in lowercase (fiscal year), do not use the FY abbreviation even if it had been previously identified.

Example: The FY 2005 procedures did not match procedures for the prior fiscal year.

Remember that certain information is measured as of a point in time versus information that is measured for a period of time.

Example: The organization's Balance Sheet at June 30, 2010, can be found on page 10.

Example: The organization was unable to determine its outstanding accounts payable at June 30, 2010.

Calendar years can be referred to as the year.

Example: The organization had significant increases in revenue in 2010.

When the report makes reference to both fiscal year ends and calendar year ends, emphasize the difference.

Example: The organization is changing its accounting period from Year Ended June 30, 2010 to Calendar Year 2010.

6.7. Numbers

Spell out numbers 1 through 9. Use numerals for numbers 10 and above. If numbers both above and below 10 are included in the same sentence (such as 1, 15, and 100), use numerals for all.

Example: We reviewed five transactions.
Example: We reviewed 16 transactions.
Example: We reviewed 5 of the 16 transactions.

If a number starts a sentence, spell it out, but try to avoid starting sentences with large numbers.

Spell out the number zero in the text unless used with percent or degree.

You can spell out a number above nine to de-emphasize the number or make it seem indefinite (there were at least a *hundred* errors).

6.8. Dates

When referring to a month and year together, do not separate the month and year with a comma (June 2009).

When using a full date, including day, separate the day and year with a comma (June 10, 2009). Insert a comma after the year unless a stronger mark of punctuation (such as a period or semicolon) is required at that point.

Examples:

- On October 31, 2011, I plan to retire and open a store in Delaware.
- I plan to open a store in Delaware when I retire on October 31, 2011.
- The correspondence between July 1, 2008, and March 31, 2009, should shed light on the understanding reached by Fallon and Schumer.
- The conference is scheduled to begin on Monday, November 25, 2011, has now been rescheduled to start on February 8, 2012.

When referring to two consecutive dates in the same year, only show the year once, after the second date (March 6 to June 5, 2009).

When referring to two full dates in the same sentence, if the exact day is not included, then a comma after the first year is not needed (March 2008 to June 2009).

When an "s" follows a year, do not place an apostrophe before the "s" (the 1980s).

When it is not possible to keep dates together on one line, the date may be separated as follows.

- Dates may be broken between the day and year.

……..November 14, 2009, ……	**Not:** ……..November 14, 2006, ……...

6.9. Percentages and Formulas

When percentages and formulas are used within text, use words rather than symbols.

Example: 30 percent
Example: three days times $10 per day

6.10. Money

In a sentence, there should be no space between the dollar sign and the amount.

When a *whole* dollar amount occurs within a sentence, it is not necessary to add a decimal point and two zeros unless (1) this amount occurs in the same context with an amount consisting of dollars and cents or (2) you want to give special emphasis to the exact amount.

- This model cost $32.50; that model costs $50.
  Or: This model cost $32.50; that model costs $50.00
- I am enclosing a check for $525 to settle my dispute with Loring.
  But: Tell Loring I'll settle this dispute for $500.00 and not a penny more.

In a column, if any amount contains cents, add a decimal point and two zeros to all *whole* dollar amounts to maintain a uniform appearance.

$150.50
25.00
8.05
$183.55

Note: If an item consisting only of cents *(.65)* appears in a column of items consisting mainly of dollars and cents, do not insert zeros before the decimal that precedes the expression of cents. Note that the dollar sign at the head of the column must align with the dollar sign that precedes the total.

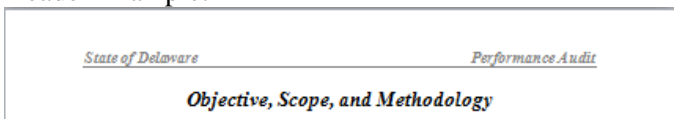
$ .65
1.38
10.00
98.18
$110.21

6.11. Headers and Footers

All manuals should have footers that include "Page # of #" and, where applicable, the Effective date and a history of Revised dates.

Reports will include "State of Delaware" aligned on the left of the header; the title of the report or the type of engagement, depending on the length of the title, aligned on the right of the header; the report section name aligned on the left of the footer; and the page number aligned on the right of the footer.

Header Example:



Footer Example:

After the first page of a letter that is not included in a report, the header will include the recipient's name or the topic of the letter, the page number, and the date of the letter aligned on the left and on separate lines.

Do not use an automatic date stamp in documents. This can result in users of the file unintentionally changing the date.

6.12. Indefinite Words

In most instances words like “some” or “many” are indefinite when the writer should be able to quantify the results. It is acceptable to start a paragraph with such words but provide the details that support that word. Be careful to consider the need for opening with a general statement that requires additional explanation.

6.13. Tables and Other Graphics

Try to use tables to present numerical information. Use other graphics, such as pie charts and bar and line graphs, to show trends and other information. If possible, use the same type of format for tables throughout the report for consistency. Label each table and figure with a number, followed by a colon and then a title. Use sequential numbering throughout the report for figures and tables.

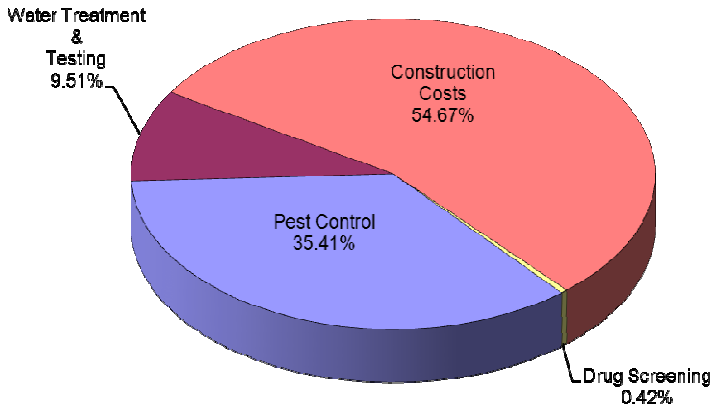
Roger C. Parker’s *Looking Good in Print* is one of the more well-known desktop publishing books from which he offers the following advice:

- If you use more than one photo on a page, make one dominant and place it in a prominent spot on the page.
- Decide which photo best captures the gist of the story.
- Good photos have an emotional impact on the reader.
- Crop mug shots closely to keep the subject’s face the main focus.
- Improve the brightness and contrast of the photograph with image-enhancement software such as Adobe Photoshop.

The examples below show tables versus figures.

Table 1: Consulting Expenditures for the Audit Period	
Architects	$ 699,884.72
Asbestos, Lead, and Air Quality	4,030.50
Engineers	415,021.44
Geoscience Consultant	19,391.33
Staffing Firms	240,488.42
Real Estate Valuation and Appraisal	30,700.00
Improperly Coded Expenditures	***78,902.33***
Total	**$ 1,488,418.74**

Figure 1: How Were Improperly Coded Expenditures Used?



[4]

[4] R. Thomas Wagner, Jr., Auditor of Accounts, "How is Delaware Using Consultants? A Look Into the Division of Facilities Management." State of Delaware, Office of Auditor of Accounts, Delaware, November 23, 2010, p. 4.

Section 7. Writing with Punch

7.1. Concise and Efficient

The following are examples of efficient and effective writing that helps keep the reader's attention:

- In my current position as an elementary school teacher, I am responsible for developing, disseminating, and grading tests and test results.
- **Efficient:** As an elementary school teacher, I develop, disseminate, and grade tests.

- The Town meeting was held by the Town Council to discuss taxpayers' concerns regarding upcoming tax increases.
- **Efficient:** The Town Council met with taxpayers to address concerns about tax increases.

- There are ten local governments that want to use our internet site.
- **Efficient:** Ten local governments want to use our internet site.

7.2. Active Voice

Voice indicates the relation of the subject of a sentence to the action of the verb. When a sentence is in the *active voice*, the subject acts; when it is in the *passive voice*, the subject is acted upon. In most instances, you should use the active voice because the active voice produces stronger and clearer writing. For example, "We inspected the time sheets" is in the active voice. In the passive voice, this sentence would read, "The timesheets were inspected by us." An indication of the passive voice is the inclusion of some form of the verb "to be" (e.g., "is," "are," "was," "were," and "being") in front of the main verb. As the following examples demonstrate, the active voice is clearly stronger and more direct:

- A formal detailed operating budget for the field house operation **had not been established**. (passive voice)
- The University ***had not established*** a formal detailed operating budget for the field house operation. (active voice)
- Segregation of duties ***is required***. (passive voice)
- The State of Michigan Financial Management Guide ***requires*** segregation of duties. (active voice)

The passive voice tends to make writing dull, unnatural, and wordy. Using the passive voice weakens the force of the verb and often obscures the meaning of the sentence, while frequently leaving the reader confused as to who is (or was) responsible for performing the indicated action.